

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
ORIX FINANCIAL SERVICES, INC., formerly
known as ORIX CREDIT ALLIANCE, INC.,

Plaintiff,

04 CV

3728

**CERTIFICATE
PURSUANT TO RULE 7.1**

- against -

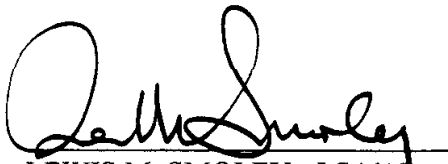
MECUM TRANSIT, INC., and KIMBERLY MECUM a/k/a
KIM MECUM,

Defendants.
-----X

Pursuant to Rule 7.1 of the General Rules of the Southern District of New York and to enable judges and magistrates of the Court to evaluate possible disqualifications or refusal, the undersigned attorney of record for ORIX FINANCIAL SERVICES, INC., formerly known as ORIX CREDIT ALLIANCE, INC., certifies that the following are corporate parents, subsidiaries, or affiliates of that party:

Plaintiff, ORIX FINANCIAL SERVICES, INC., formerly known as ORIX CREDIT ALLIANCE, INC., is a wholly owned subsidiary of ORIX COMMERCIAL ALLIANCE CORPORATION which itself is a wholly owned subsidiary of ORIX USA Corporation. All of these companies are part of the ORIX Group which is controlled by the ORIX Corporation, a publicly traded company in Japan. Plaintiff itself has no subsidiaries or affiliates the securities of which are publicly traded.

Dated: New York, New York
May 17, 2004


LEWIS M. SMOLEY - LS4613